

**FREDERICK COUNTY, MARYLAND
SUMMARY OF THE ADOPTED
OPERATING & CAPITAL BUDGETS
FISCAL YEAR 2009**



BOARD OF COUNTY COMMISSIONERS

**Jan H. Gardner, President
David P. Gray, Vice President
Kai J. Hagen
Charles A. Jenkins
John L. Thompson, Jr.**

Ronald A. Hart, County Manager

June 2008

**FREDERICK COUNTY, MARYLAND
FISCAL YEAR 2009
OPERATING & CAPITAL BUDGETS**

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FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND SUMMARY
FISCAL YEAR 2009

	<u>FY 2009</u> <u>ADOPTED</u>	<u>FY 2008</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
REVENUE				
Property Taxes	236,869,380	212,771,000	24,098,380	11.33%
Local Income Tax	163,282,000	159,600,000	3,682,000	2.31%
Other Local Taxes	16,076,000	22,783,000	(6,707,000)	-29.44%
Licenses & Permits	470,000	448,300	21,700	4.84%
State Grants	17,265,000	17,815,000	(550,000)	-3.09%
Service Charges	4,812,791	4,896,850	(84,059)	-1.72%
Fines & Forfeitures	182,500	182,500	0	0.00%
Investment Earnings	5,000,000	8,000,000	(3,000,000)	-37.50%
Miscellaneous	2,111,360	2,046,800	64,560	3.15%
TOTAL REVENUE	446,069,031	428,543,450	17,525,581	4.09%
BUDGETED USE OF FUND BALANCE				
-Audited FY2007	29,541,453	37,232,191	(7,690,738)	-20.66%
-LOSAP	300,000	100,000	200,000	200.00%
-OPEB reserve	0	5,828,071	(5,828,071)	
-Snow Removal reserve	952,127	452,127	500,000	110.59%
TOTAL Budgeted Use of Fund Balance	30,793,580	43,612,389	(12,818,809)	-29.39%
TOTAL ALL SOURCES	476,862,611	472,155,839	4,706,772	1.00%
APPROPRIATIONS				
County Departments	143,617,699	141,397,130	2,220,569	1.57%
Board of Education	230,791,213	222,197,713	8,593,500	3.87%
Frederick Community College	14,696,046	13,653,588	1,042,458	7.64%
Frederick County Library	9,271,143	8,713,518	557,625	6.40%
Debt Service	31,070,935	28,420,745	2,650,190	9.32%
Transfer to Capital Projects Fund	21,300,940	24,022,740	(2,721,800)	-11.33%
Transfer to Agricultural Preservation Fund	506,964	1,009,380	(502,416)	-49.77%
Transfer to Citizens Care & Rehab. Fund	2,663,581	972,356	1,691,225	173.93%
Transfer to Montevue Home Fund	2,025,266	1,973,063	52,203	2.65%
Transfer to Grants Fund	8,599,320	7,915,852	683,468	8.63%
Transfer to Housing Initiatives Fund	0	1,225,000	(1,225,000)	-100.00%
Transfer to OPEB Fund - County	4,356,219	13,764,772	(9,408,553)	-68.35%
Transfer to OPEB Fund - BOE	7,159,200	6,089,982	1,069,218	17.56%
Transfer to Permitting & Dev. Rev. Fund	804,085	800,000	4,085	0.51%
TOTAL EXPENDITURES	476,862,611	472,155,839	4,706,772	1.00%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2009

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
LOCAL PROPERTY TAXES				
Real Estate Taxes	279,080,782	241,804,000	37,276,782	15.42%
Tax Credit - Homestead	(49,722,402)	(35,938,000)	(13,784,402)	38.36%
Public Utilities Tax	8,000,000	7,500,000	500,000	6.67%
Payment in Lieu of Taxes	50,000	50,000	0	0.00%
Interest on Taxes	1,700,000	1,525,000	175,000	11.48%
Tax Credit - Historic District	(75,000)	(75,000)	0	0.00%
Tax Credit - Income Based	(2,500,000)	(2,500,000)	0	0.00%
Tax Credit - State Reimbursement	2,500,000	2,500,000	0	0.00%
Discount of Taxes	(1,300,000)	(1,250,000)	(50,000)	4.00%
Tax Sales Rev. & Exp.	50,000	30,000	20,000	66.67%
Tax Credit - Ag Land/Bldg	(814,000)	(775,000)	(39,000)	5.03%
Tax Credit-Income Based-County Supp	(100,000)	(100,000)	0	0.00%
TOTAL PROPERTY TAXES	236,869,380	212,771,000	24,098,380	11.33%
LOCAL INCOME TAX	163,282,000	159,600,000	3,682,000	2.31%
OTHER LOCAL TAXES				
Admissions Tax	893,000	850,000	43,000	5.06%
Recordation Taxes-Deeds	8,750,000	12,500,000	(3,750,000)	-30.00%
911 Fees - Local	1,850,000	1,850,000	0	0.00%
Trailer Tax	82,000	82,000	0	0.00%
Security Int. Filing Fee	1,000	1,000	0	0.00%
Recordation Taxes-Financing	4,500,000	7,500,000	(3,000,000)	-40.00%
TOTAL OTHER LOCAL TAXES	16,076,000	22,783,000	(6,707,000)	-29.44%
LICENSES & PERMITS				
Traders License	204,000	200,000	4,000	2.00%
Beer Wine Liq. Lics.	212,000	204,300	7,700	3.77%
Animal Licenses	31,000	30,000	1,000	3.33%
Marriage Licenses	14,000	14,000	0	0.00%
Liquor License Fee	9,000	0	9,000	
TOTAL LICENSES & PERMITS	470,000	448,300	21,700	4.84%
STATE GRANTS				
Dept of Natural Resources	84,000	80,000	4,000	5.00%
Maryland State Police	1,025,000	1,025,000	0	0.00%
MD State Police Fire (Amoss)	360,000	360,000	0	0.00%
Public Safety & Corrections Svcs	2,100,000	2,200,000	(100,000)	-4.55%
MD Dept of Transportation	13,696,000	14,150,000	(454,000)	-3.21%
TOTAL STATE GRANTS	17,265,000	17,815,000	(550,000)	-3.09%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2009

	<u>FY 2009</u> <u>ADOPTED</u>	<u>FY 2008</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
SERVICE CHARGES				
Court Costs, Fees and Charges	2,300	2,300	0	0.00%
P & Z Map/Plat Sales	500	1,000	(500)	-50.00%
P & Z Publications	2,700	3,000	(300)	-10.00%
P & Z Rezoning	15,500	15,500	0	0.00%
P & Z Appeals Board Fees	30,000	30,000	0	0.00%
P & Z WS Text Amend Fees	40,000	40,000	0	0.00%
GIS Data Sales	3,000	3,000	0	0.00%
Zoning Verification Letters	5,000	5,000	0	0.00%
Election Voters Lists	1,000	500	500	100.00%
Internal Audit Collections	0	2,900	(2,900)	-100.00%
Tax Status Reports	75,000	100,000	(25,000)	-25.00%
Transit Fares	7,500	7,500	0	0.00%
JTA FCC Contract Income	10,000	10,000	0	0.00%
JTA FCC Commissions	60,000	70,000	(10,000)	-14.29%
Hotel Tax Admin Fees	42,000	40,000	2,000	5.00%
CDA Admin Fees	15,000	15,000	0	0.00%
Sheriff's Fees	15,000	15,000	0	0.00%
Alt/Sent Admin Fees	25,000	40,000	(15,000)	-37.50%
PADDD Alt/Sent Admin Fees	4,000	2,500	1,500	60.00%
Animal Control Collections	70,000	60,000	10,000	16.67%
Animal Control Medical Receipt	3,000	3,000	0	0.00%
Fire/Rescue Inspection/Review Fees	5,000	5,000	0	0.00%
False Alarm Fees	205,000	180,000	25,000	13.89%
Roads/Streets Inspections	175,000	175,000	0	0.00%
Mental Health Self-Pay Fees	24,000	24,000	0	0.00%
Mental Health Third- Party Fees	200,000	180,000	20,000	11.11%
Mental Health Medicaid Fees	385,000	385,000	0	0.00%
Mental Health Medicare Fees	120,000	220,000	(100,000)	-45.45%
Mental Health Other Fees	60,000	60,000	0	0.00%
Mental Health Bad Debt Collections	1,000	1,000	0	0.00%
FCDC Collections-Audiology	3,000	3,000	0	0.00%
FCDC Collections-Occup. Therapy	20,000	20,000	0	0.00%
FCDC Collections-Physical Therapy	20,000	20,000	0	0.00%
Scott Key Ctr Day Prog Fees	840,641	820,000	20,641	2.52%
Scott Key Ctr Suppt Emp Fees	492,000	492,000	0	0.00%
Nursing Fees	20,000	30,000	(10,000)	-33.33%
Health Department Self-Pay Fees	370,000	370,000	0	0.00%
Health Department Third-Party Fees	350,000	350,000	0	0.00%
Health Department Medicaid Fees	10,050	10,050	0	0.00%
Health Department Other Fees	224,140	224,140	0	0.00%
Health Department Bad Debt Collections	500	500	0	0.00%
Health Department Case Management	39,960	39,960	0	0.00%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2009

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
SERVICE CHARGES (Con't)				
Class Tuition	120,000	120,000	0	0.00%
Day Camp Tuition	135,000	135,000	0	0.00%
Fountain Rock Fees	30,000	30,000	0	0.00%
Recreation Center Program Rev	350,000	350,000	0	0.00%
Museum Fees	35,000	35,000	0	0.00%
Ballfield Fees	21,000	21,000	0	0.00%
Court Papers Reimbursements	130,000	130,000	0	0.00%
TOTAL SERVICE CHARGES	4,812,791	4,896,850	(84,059)	-1.72%
FINES AND FORFEITURES				
Court Fines	75,000	75,000	0	0.00%
Alcohol Code Violation Fines	5,000	5,000	0	0.00%
Zoning Fines	2,500	2,500	0	0.00%
Fines-False Alarms	100,000	100,000	0	0.00%
TOTAL FINES /FORFEITURES	182,500	182,500	0	0.00%
INVESTMENT EARNINGS				
Investment Earnings	5,000,000	8,000,000	(3,000,000)	-37.50%
TOTAL INVESTMENT EARNINGS	5,000,000	8,000,000	(3,000,000)	-37.50%
MISCELLANEOUS				
Rent - Court House Multi Complex	610,000	550,000	60,000	10.91%
Rent - Animal Health Lab	120,000	160,000	(40,000)	-25.00%
Rent - Central Booking	3,000	3,000	0	0.00%
Rent - Recreation Center	42,000	40,000	2,000	5.00%
Rent - Park Facilities	53,000	50,000	3,000	6.00%
Rent - Libertytown Park	1,160	0	1,160	
Rent - LEC	236,000	225,000	11,000	4.89%
Rent - Scholl's Lane	210,000	200,000	10,000	5.00%
Rent/Parking - Courthouse	700	700	0	0.00%
Rent - Carroll Creek Park Deck	5,300	5,000	300	6.00%
Misc. Parking Revenue	24,000	17,500	6,500	37.14%
Rent - Montevue Park	500	500	0	0.00%
Rent - Catoctin Creek Park	1,200	1,500	(300)	-20.00%
Rent - Rosehill Tenant	7,200	7,200	0	0.00%
Rent - Urbana Farm	7,800	7,800	0	0.00%
Rent - Utica Park	4,000	4,000	0	0.00%
Rent - Old National Pike Park	1,700	2,000	(300)	-15.00%
Rent - Urbana Crop Land	500	500	0	0.00%
Rent - Urbana Park	200	0	200	
Rent - Rocky Ridge Park	600	600	0	0.00%
Rent - Robin Meadows Park	500	500	0	0.00%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2009

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
MISCELLANEOUS (Con't)				
Collection Charges NFS	7,000	7,000	0	0.00%
Misc Vending Machines	22,000	22,000	0	0.00%
Tax Collection Auto Tag Recovery	4,000	4,000	0	0.00%
Misc Pay Phone Commissions	131,000	70,000	61,000	87.14%
Unanticipated Revenues	500,000	500,000	0	0.00%
Monocacy Land/Urbana MS	0	50,000	(50,000)	-100.00%
Miscellaneous Revenues	100,000	100,000	0	0.00%
Interest Income (misc loans, assessments)	5,000	5,000	0	0.00%
ATM Revenues	3,000	3,000	0	0.00%
Sales of General Fixed Assets	10,000	10,000	0	0.00%
TOTAL MISCELLANEOUS	2,111,360	2,046,800	64,560	3.15%
 TOTAL REVENUE	 446,069,031	 428,543,450	 17,525,581	 4.09%
 BUDGETED USE OF FUND BALANCE				
-Audited FY2007	29,541,453	37,232,191	(7,690,738)	-20.66%
-LOSAP	300,000	100,000	200,000	200.00%
-OPEB reserve	0	5,828,071	(5,828,071)	-100.00%
-Snow Removal reserve	952,127	452,127	500,000	110.59%
TOTAL Budgeted Use of Fund Balance	30,793,580	43,612,389	(12,818,809)	-29.39%
 TOTAL ALL SOURCES	 476,862,611	 472,155,839	 4,706,772	 1.00%

FREDERICK COUNTY, MARYLAND
ADOPTED TAX RATES
 (Per \$100 of Assessed Value)
FISCAL YEAR 2009

	<u>FY2009</u>	<u>FY2008</u>
General Real Property Tax	\$0.936	\$0.936
Special Taxing Districts		
Urban Fire & Rescue	0.128	0.128
Suburban Fire & Rescue	0.080	0.080
Braddock Heights Electric Lighting	0.006	0.006
Libertytown Electric Lighting District	0.013	0.013
New Addition Electric Lighting District	0.007	0.007
Public Utility Tax	\$2.3400	\$2.3400
Railroad Public Utility Tax	\$0.936	\$0.936
Recordation Tax	\$6.00/\$500 of consideration	\$6.00/\$500 of consideration
911 Fees	\$0.75/line	\$0.75/line
Income Tax	2.96%	2.96%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2009

DEPARTMENT	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
ADMINISTRATION:				
Board of County Commissioners	715,448	685,396	30,052	4.38%
County Manager	1,244,108	1,082,333	161,775	14.95%
County Attorney	925,960	875,352	50,608	5.78%
Ethics Commission	441	441	0	0.00%
Human Resources	969,469	935,363	34,106	3.65%
TOTAL	3,855,426	3,578,885	276,541	7.73%
ECONOMIC DEVELOPMENT:				
Office of Economic Development	1,030,521	991,483	39,038	3.94%
Workforce Development	681,425	701,649	(20,224)	-2.88%
TOTAL	1,711,946	1,693,132	18,814	1.11%
INTERAGENCY INFORMATION TECHNOLOGIES:				
I.I.T.	7,383,734	7,234,089	149,645	2.07%
I.I.T. In-Kind	(1,007,543)	(885,000)	(122,543)	13.85%
GIS	777,255	480,865	296,390	61.64%
TOTAL	7,153,446	6,829,954	323,492	4.74%
FINANCE:				
Accounting	2,448,535	2,338,848	109,687	4.69%
Risk Management	371,637	319,172	52,465	16.44%
Budget	509,898	475,417	34,481	7.25%
Purchasing	917,258	836,768	80,490	9.62%
Treasurer	1,028,614	976,749	51,865	5.31%
TOTAL	5,275,942	4,946,954	328,988	6.65%
JUDICIAL:				
Circuit Court	1,064,155	903,320	160,835	17.80%
Circuit Court Master	17,264	20,994	(3,730)	-17.77%
Grand Jury	87,623	70,908	16,715	23.57%
Other Legal	500	500	0	0.00%
Orphan's Court	27,219	33,884	(6,665)	-19.67%
TOTAL	1,196,761	1,029,606	167,155	16.23%
STATE'S ATTORNEY:				
State's Attorney	5,215,401	5,125,188	90,213	1.76%
TOTAL	5,215,401	5,125,188	90,213	1.76%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2009

DEPARTMENT	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
SHERIFF:				
Administration	1,141,541	1,171,206	(29,665)	-2.53%
Operations	22,102,580	21,188,194	914,386	4.32%
School Resource Officer In-Kind	(1,379,447)	(1,154,898)	(224,549)	19.44%
Courthouse Security	1,604,397	1,480,676	123,721	8.36%
School Crossing Guard	247,233	239,060	8,173	3.42%
School Crossing Guard In-Kind	(247,233)	(239,060)	(8,173)	3.42%
Adult Detention Center	13,013,002	12,665,064	347,938	2.75%
ADC Central Booking Unit	354,966	367,038	(12,072)	-3.29%
Alternative Sentencing	781,282	737,482	43,800	5.94%
Work Release Center	2,538,985	2,413,855	125,130	5.18%
TOTAL	40,157,306	38,868,617	1,288,689	3.32%
FIRE & RESCUE SERVICES:				
Director	449,052	442,237	6,815	1.54%
Fire Services	947,372	1,165,768	(218,396)	-18.73%
Training & Emergency Medical Services	343,108	518,016	(174,908)	-33.76%
Fire Marshal	551,845	627,612	(75,767)	-12.07%
Volunteer Fire/Rescue	5,575,983	5,282,438	293,545	5.56%
Advanced Life Support	548,946	458,745	90,201	19.66%
TOTAL	8,416,306	8,494,816	(78,510)	-0.92%
EMERGENCY MANAGEMENT:				
Director	280,447	312,805	(32,358)	-10.34%
Emergency Communications	4,767,576	4,786,257	(18,681)	-0.39%
Emergency Preparedness	624,301	498,067	126,234	25.34%
TOTAL	5,672,324	5,597,129	75,195	1.34%
ANIMAL CONTROL:				
Animal Control	1,617,173	1,505,564	111,609	7.41%
TOTAL	1,617,173	1,505,564	111,609	7.41%
PLANNING:				
Planning & Zoning	2,330,715	2,272,683	58,032	2.55%
P & Z Board of Appeals	11,625	11,626	(1)	-0.01%
TOTAL	2,342,340	2,284,309	58,031	2.54%
PUBLIC WORKS:				
Administration	403,387	382,312	21,075	5.51%
Highway Operations	13,289,237	12,968,464	320,773	2.47%
Transportation Engineering	1,579,316	1,488,538	90,778	6.10%
Program Development/Management	502,145	471,729	30,416	6.45%
Construction Management	3,515,201	3,420,356	94,845	2.77%
NPDES	643,237	568,323	74,914	13.18%
Project Management	1,106,212	1,033,585	72,627	7.03%
Public Works Salary Recovery	(2,568,819)	(2,456,003)	(112,816)	4.59%
TOTAL	18,469,916	17,877,304	592,612	3.31%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2009

DEPARTMENT	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
PARKS AND RECREATION:				
Parks and Recreation	5,284,971	5,016,543	268,428	5.35%
Parks and Recreation Salary Recovery	0	(39,651)	39,651	-100.00%
TOTAL	5,284,971	4,976,892	308,079	6.19%
MANAGEMENT SERVICES:				
Administration	307,225	297,391	9,834	3.31%
General Services	971,554	657,450	314,104	47.78%
General Services Recoveries	(770,000)	(466,002)	(303,998)	65.24%
Building Maintenance	8,718,242	8,376,655	341,587	4.08%
Facility Services	2,948,404	2,671,304	277,100	10.37%
Postage Recovery	(290,071)	(290,071)	0	0.00%
Management Services In-Kind	(845,215)	(732,382)	(112,833)	15.41%
TOTAL	11,040,139	10,514,345	525,794	5.00%
HEALTH SERVICES:				
Health Administration	119,010	153,216	(34,206)	-22.33%
Health Core Services	3,242,330	2,931,693	310,637	10.60%
School Health Program	5,636,094	5,127,947	508,147	9.91%
School Health Program In-Kind	(5,616,094)	(5,127,947)	(488,147)	9.52%
Mental Health Program	1,382,545	1,314,213	68,332	5.20%
Detention Center-Substance Abuse	132,572	132,572	0	0.00%
Fred. Co. Developmental Center	3,721,439	3,533,107	188,332	5.33%
Fred. Co. Developmental Center In-Kind	(1,464,107)	(1,691,335)	227,228	-13.43%
Scott Key Center	3,019,752	2,833,922	185,830	6.56%
Sub-Total	10,173,541	9,207,388	966,153	10.49%
Deinstitutionalization	11,514	11,514	0	0.00%
TOTAL	10,185,055	9,218,902	966,153	10.48%
TRANSIT:				
Transit	205,921	308,572	(102,651)	-33.27%
TOTAL	205,921	308,572	(102,651)	-33.27%
CITIZEN'S SERVICES:				
COUNTY AGENCIES				
Citizens Services Administration	348,943	324,208	24,735	7.63%
Department of Aging	444,427	420,104	24,323	5.79%
Family Partnership	312,394	329,991	(17,597)	-5.33%
Head Start	55,951	200,811	(144,860)	-72.14%
Housing	385,903	389,689	(3,786)	-0.97%
Human Relations	151,079	130,840	20,239	15.47%
Human Relations Commission	15,957	15,957	0	0.00%
Office of Children and Families	162,978	381,750	(218,772)	-57.31%
Child Advocacy Center	297,930	0	297,930	
Sub-Total	2,175,562	2,193,350	(17,788)	-0.81%
Extension Service	349,154	326,446	22,708	6.96%
Sub-Total CS County Agencies	2,524,716	2,519,796	4,920	0.20%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2009

DEPARTMENT	FY 2009 ADOPTED	FY 2009 REQUESTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
GRANT-IN-AID AGENCIES:					
Advocates for the Homeless	25,000	25,000	25,000	0	0.00%
Alzheimers Association	13,000	13,000	13,000	0	0.00%
ARC of Frederick County	39,000	39,000	39,000	0	0.00%
Big Brothers/Big Sisters	23,646	90,000	24,646	(1,000)	-4.06%
Blind Industries and Services	0	8,200	0	0	
Boys & Girls Club	0	27,385	0	0	
Communication Services for the Deaf	0	15,936	0	0	
Community Action Agency	120,000	120,000	120,000	0	0.00%
Daybreak Adult Daycare	28,750	40,000	28,750	0	0.00%
Department of Social Services	240,000	240,000	214,000	26,000	12.15%
Emmitsburg Early Learning Center	30,000	30,000	30,000	0	0.00%
Heartly House	35,000	68,000	35,000	0	0.00%
Hepatitis Clinic	20,000	35,000	20,000	0	0.00%
Jeanne Bussard	40,000	40,000	40,000	0	0.00%
Learning Institute for Enrichment/Discovery	0	87,500	0	0	
Legal Aid Bureau	0	75,000	0	0	
MHA - CASA	6,000	6,000	6,000	0	0.00%
MHA - Child Care Choices	30,000	30,000	30,000	0	0.00%
MHA - Counseling Services	24,000	30,000	24,000	0	0.00%
MHA - E-CARE	25,000	25,000	25,000	0	0.00%
MHA - Hotline	60,000	60,000	55,000	5,000	9.09%
MHA - Prevention Program	6,500	8,000	6,500	0	0.00%
Religious Coalition - Pharmacy Assistance	65,000	65,000	55,000	10,000	18.18%
Religious Coalition - Shelter Program	70,000	105,000	70,000	0	0.00%
Seton Center	50,000	102,025	50,000	0	0.00%
Up-County Family Support Center	14,250	78,500	28,500	(14,250)	-50.00%
Villa Maria/Associated Catholic Charities	23,400	26,640	23,400	0	0.00%
Volunteer Frederick	20,000	40,000	30,000	(10,000)	-33.33%
Sub-total Grant-in-Aid Agencies	1,008,546	1,530,186	992,796	15,750	1.59%
NON-COUNTY AGENCIES:					
American Legion	1,000	1,500	1,000	0	0.00%
Brunswick Main St.	0	10,000	5,000	(5,000)	-100.00%
Carroll County Government	0	712,500	0	0	
Character Counts Program	3,500	4,000	3,500	0	0.00%
Civil War Medicine Museum	10,000	15,000	10,000	0	0.00%
Commission on Disabilities	1,450	1,450	1,450	0	0.00%
Commission for Women	4,858	4,858	4,858	0	0.00%
Community Agency School Services (CASS)	48,000	48,000	48,000	0	0.00%
Delaplaine Visual Arts	10,000	40,000	30,000	(20,000)	-66.67%
Downtown Fred. Partnership-see Bruns. Main	0	10,000	0	0	
Frederick Arts Council	40,000	44,000	40,000	0	0.00%
Frederick City Municipal Airport	0	49,500	49,500	(49,500)	-100.00%
Frederick County Forest Conservancy	2,000	2,000	2,000	0	0.00%
Frederick County Historical Society	12,530	20,000	12,530	0	0.00%
Goodwill Ambassador Fund	5,000		5,000	0	0.00%
Frederick Innovative Tech. Ctr.(previously Ho	150,000	150,000	150,000	0	0.00%
Soil Conservation	212,137	212,137	212,137	0	0.00%
Thurmont First-see Bruns Main St /Downtown	0	10,000	0	0	
Western MD Resources Conserv.	500	500	500	0	0.00%
Weinberg Center for the Arts	10,000	45,000	25,000	(15,000)	-60.00%
Sub-Total Non-County Agencies	510,975	1,380,445	600,475	(89,500)	-14.90%
TOTAL CITIZENS SERVICES, GRANT-IN-AID AND NON-COUNTY AGENCIES	4,044,237	2,910,631	4,113,067	(68,830)	-1.67%

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND OPERATING APPROPRIATION
FISCAL YEAR 2009

DEPARTMENT	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
INDEPENDENT AGENCIES:				
Board of Education	230,791,213	222,197,297	8,593,916	3.87%
Frederick Community College	14,696,046	13,653,588	1,042,458	7.64%
MD School for the Blind	2,000	2,000	0	0.00%
Library	9,271,143	8,713,518	557,625	6.40%
Community Libraries	1,589	5,589	(4,000)	-71.57%
Board of Elections	1,368,408	1,144,982	223,426	19.51%
Liquor License Commission	258,984	234,842	24,142	10.28%
Internal Audit	785,225	747,806	37,419	5.00%
Internal Audit In-Kind	(175,000)	(250,515)	75,515	-30.14%
Social Services	1,437,611	1,238,167	199,444	16.11%
TOTAL	258,437,219	247,687,274	10,749,945	4.34%
NON-DEPARTMENTAL:				
Tax Equity	7,393,431	6,581,698	811,733	12.33%
Debt Service	31,070,935	28,420,745	2,650,190	9.32%
Transfer to Other Funds				
Capital Projects Fund	21,300,940	24,022,740	(2,721,800)	-11.33%
Agriculture Preservation Fund	506,964	1,009,380	(502,416)	-49.77%
Citizens Care & Rehabilitation Center Fd	2,663,581	972,356	1,691,225	173.93%
Montevue Home Fund	2,025,266	1,973,063	52,203	2.65%
Permitting & Development Review Fund	804,085	800,000	4,085	0.51%
Housing Initiatives Fund	0	1,225,000	(1,225,000)	-100.00%
OPEB Trust Fund - County	4,356,219	13,764,772	(9,408,553)	-68.35%
OPEB Trust Fund - BOE	7,159,200	6,089,982	1,069,218	17.56%
Transfer to Grants				
States Attorney	486,984	459,714	27,270	5.93%
Circuit Court	12,180	24,616	(12,436)	-50.52%
Sheriff	139,541	130,257	9,284	7.13%
Developmental Center	143,518	78,307	65,211	83.28%
Scott Key Center	28,136	24,952	3,184	12.76%
Citizen's Services Admin	11	0	11	
Department of Aging	1,083,764	989,727	94,037	9.50%
Family Partnership	848,644	705,709	142,935	20.25%
Head Start	2,591,984	2,337,731	254,253	10.88%
Housing	21,179	1,007	20,172	2003.18%
Workforce Development	688,857	648,644	40,213	6.20%
Office of Children & Families	278,358	342,938	(64,580)	-18.83%
Transit	2,219,664	2,115,750	103,914	4.91%
Emergency Management Services	50,000	50,000	0	0.00%
Weed Control	6,500	6,500	0	0.00%
Human Resources Non-Departmental	1,366,740	4,572,403	(3,205,663)	-70.11%
Finance Non-Departmental	311,601	286,900	24,701	8.61%
Risk Management Non-Departmental	1,563,500	1,356,311	207,189	15.28%
Contingencies/Unallocated				
BOCC Contingency	129,000	500,000	(371,000)	-74.20%
Snow Removal Reserve	1,000,000	952,127	47,873	5.03%
Fuel Cost Reserve	1,200,000	662,000	538,000	81.27%
Bond Rating Enhancement Reserve	0	1,000,000	(1,000,000)	-100.00%
Unanticipated expenditures	500,000	500,000	0	0.00%
Indirect Cost Recovery	(4,900,000)	(4,650,000)	(250,000)	5.38%
Component Unit Depreciation	(470,000)	(450,000)	(20,000)	4.44%
TOTAL	86,580,782	97,505,329	(10,924,547)	-11.20%
TOTAL GENERAL FUND	476,862,611	472,155,839	4,706,772	1.00%

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GENERAL FUND EXPENDITURES
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO THE BOARD OF EDUCATION				
Cash				
Current Expenses	\$219,985,969	211,922,608	8,063,361	3.80%
Capital Outlay	<u>1,712,407</u>	<u>1,712,407</u>	<u>0</u>	<u>0.00%</u>
Subtotal Cash	<u>221,698,376</u>	<u>213,635,015</u>	<u>8,063,361</u>	<u>3.77%</u>
In-Kind				
IIT Computer Services	305,956	275,000	30,956	11.26%
Internal Audit Services	77,000	71,042	5,958	8.39%
Insurance Appraisals	3,000	3,000	0	0.00%
School Health Program	5,616,094	5,127,947	488,147	9.52%
Frederick Developmental Center	1,464,107	1,691,335	(227,228)	-13.43%
School Crossing Guards	247,233	239,060	8,173	3.42%
School Resource Officers	<u>1,379,447</u>	<u>1,154,898</u>	<u>224,549</u>	<u>19.44%</u>
Subtotal In-Kind	<u>9,092,837</u>	<u>8,562,282</u>	<u>530,555</u>	<u>6.20%</u>
Other Contributions				
OPEB Trust Contribution	7,159,200	6,089,982	1,069,218	17.56%
Total	<u><u>237,950,413</u></u>	<u><u>228,287,279</u></u>	<u><u>9,663,134</u></u>	<u><u>4.23%</u></u>

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO FREDERICK COMMUNITY COLLEGE				
Cash				
Current Expenses	\$14,049,502	12,998,615	1,050,887	8.08%
In-Kind				
IIT Computer Services	548,044	475,000	73,044	15.38%
Internal Audit Services	98,000	179,473	(81,473)	-45.40%
Insurance Appraisals	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
Subtotal In-Kind	<u>646,544</u>	<u>654,973</u>	<u>(8,429)</u>	<u>-1.29%</u>
Total	<u><u>14,696,046</u></u>	<u><u>13,653,588</u></u>	<u><u>1,042,458</u></u>	<u><u>7.64%</u></u>

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY				
Cash				
Current Expenses	\$7,761,385	7,357,136	404,249	5.49%
In-Kind				
IIT Computer Services	153,543	135,000	18,543	13.74%
Insurance	41,000	39,000	2,000	5.13%
Management Services - Bldg Expenses	<u>1,315,215</u>	<u>1,182,382</u>	<u>132,833</u>	<u>11.23%</u>
Subtotal In-Kind	<u>1,509,758</u>	<u>1,356,382</u>	<u>153,376</u>	<u>11.31%</u>
Total	<u><u>9,271,143</u></u>	<u><u>8,713,518</u></u>	<u><u>557,625</u></u>	<u><u>6.40%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FREDERICK COUNTY LIBRARY
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
State Grants	1,634,855	1,394,749	240,106	17.21%
Federal Grants	13,500	13,500	0	0.00%
Collection Agency Revenue	8,860	8,800	60	0.68%
Library Fines	260,000	240,000	20,000	8.33%
Copier Recovery	8,100	7,000	1,100	15.71%
Contributions/Donations	127,790	129,048	(1,258)	-0.97%
General Fund Appropriation	7,761,385	7,357,136	404,249	5.49%
In-Kind Revenue	1,509,758	1,356,382	153,376	11.31%
Book Sales/T-Shirt Sales	63,000	63,500	(500)	-0.79%
Miscellaneous Revenue	750	500	250	50.00%
Prior Year Fund Balance	<u>419,065</u>	<u>664,895</u>	<u>(245,830)</u>	<u>-36.97%</u>
TOTAL REVENUE	<u><u>11,807,063</u></u>	<u><u>11,235,510</u></u>	<u><u>571,553</u></u>	<u><u>5.09%</u></u>
EXPENDITURES				
Personnel	7,810,517	7,178,312	632,205	8.81%
Operating	2,486,788	2,435,816	50,972	2.09%
Capital	0	265,000	(265,000)	-100.00%
In-Kind	<u>1,509,758</u>	<u>1,356,382</u>	<u>153,376</u>	<u>11.31%</u>
TOTAL EXPENDITURES	<u><u>11,807,063</u></u>	<u><u>11,235,510</u></u>	<u><u>571,553</u></u>	<u><u>5.09%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
NURSING HOME CONSTRUCTION FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Recordation Taxes	1,020,000	1,538,000	(518,000)	-33.68%
Interest Earned	100,000	0	100,000	
Budgeted Fund Balance	<u>(473,783)</u>	<u>(1,460,354)</u>	<u>986,571</u>	<u>-67.56%</u>
TOTAL REVENUE	<u>646,217</u>	<u>77,646</u>	<u>568,571</u>	<u>732.26%</u>
EXPENDITURES				
Debt Service	<u>646,217</u>	<u>77,646</u>	<u>568,571</u>	<u>732.26%</u>
TOTAL EXPENDITURES	<u>646,217</u>	<u>77,646</u>	<u>568,571</u>	<u>732.26%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
GRANTS FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
State & Federal Grants	17,486,346	16,963,455	522,891	3.08%
Other Income & Fees	1,027,234	1,280,689	(253,455)	-19.79%
Transfer from General Fund	8,549,320	7,865,852	683,468	8.69%
TOTAL REVENUE	<u>27,062,900</u>	<u>26,109,996</u>	<u>952,904</u>	<u>3.65%</u>
EXPENDITURES				
Head Start	4,775,792	4,496,539	279,253	6.21%
Workforce Services	1,499,847	1,434,622	65,225	4.55%
Department of Aging	1,979,394	1,876,297	103,097	5.49%
Housing	5,206,864	4,216,158	990,706	23.50%
Transit	6,283,460	7,627,396	(1,343,936)	-17.62%
Family Partnership	1,481,544	1,202,709	278,835	23.18%
Office for Children & Families	2,512,916	2,354,410	158,506	6.73%
Child Advocacy Center	114,000	0	114,000	
Developmental Center - Infants & Toddlers	899,368	723,468	175,900	24.31%
Scott Key Center Individual Support Services	67,234	63,283	3,951	6.24%
Sheriff- Child Support Enforcement	358,030	343,014	15,016	4.38%
Circuit Court Family Law	228,441	222,102	6,339	2.85%
Drug Court	0	49,746	(49,746)	-100.00%
Drug Treatment Coordinator	165,240	143,977	21,263	14.77%
State's Attorney- Child Support	1,281,577	1,151,799	129,778	11.27%
Planning & Zoning Grants	750	0	750	
Weed Control	205,932	201,976	3,956	1.96%
Food Assistance	2,511	2,500	11	0.44%
TOTAL EXPENDITURES	<u>27,062,900</u>	<u>26,109,996</u>	<u>952,904</u>	<u>3.65%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
PARKS ACQUISITION & DEVELOPMENT FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Recordation Taxes	3,058,070	4,615,380	(1,557,310)	-33.74%
Budgeted Fund Balance	<u>(1,351,310)</u>	<u>3,302,930</u>	<u>(4,654,240)</u>	<u>-140.91%</u>
TOTAL REVENUE	<u><u>1,706,760</u></u>	<u><u>7,918,310</u></u>	<u><u>(6,211,550)</u></u>	<u><u>-78.45%</u></u>
EXPENDITURES				
Transfer to Capital Budget	<u>1,706,760</u>	<u>7,918,310</u>	<u>(6,211,550)</u>	<u>-78.45%</u>
TOTAL EXPENDITURES	<u><u>1,706,760</u></u>	<u><u>7,918,310</u></u>	<u><u>(6,211,550)</u></u>	<u><u>-78.45%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
DEVELOPMENT ROAD IMPROVEMENT FUND (BUILDING EXCISE)
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Building Excise Tax	1,001,500	1,339,500	(338,000)	-25.23%
Interest Earned	100,000	0	100,000	
Budgeted Use of Fund Balance	<u>398,500</u>	<u>710,500</u>	<u>(312,000)</u>	<u>-43.91%</u>
TOTAL REVENUE	<u>1,500,000</u>	<u>2,050,000</u>	<u>(550,000)</u>	<u>-26.83%</u>
EXPENDITURES				
Transfer to Capital Budget:	<u>1,500,000</u>	<u>2,050,000</u>	<u>(550,000)</u>	<u>-26.83%</u>
TOTAL EXPENDITURES	<u>1,500,000</u>	<u>2,050,000</u>	<u>(550,000)</u>	<u>-26.83%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FIRE & AMBULANCE SERVICES - URBAN TAXING DISTRICT
FISCAL YEAR 2009

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Real Estate Taxes	30,831,873	22,031,419	8,800,454	39.95%
Interest Earned Cash Reserves	800,000	350,000	450,000	128.57%
Insurance Billings (Net)	2,500,000	1,879,000	621,000	33.05%
TOTAL REVENUE	34,131,873	24,260,419	9,871,454	40.69%
EXPENDITURES				
Personnel	29,699,920	22,733,978	6,965,942	30.64%
Operating	3,135,299	2,421,160	714,139	29.50%
OPEB Reserve	816,443	658,029	158,414	24.07%
Capital Outlay	65,000	64,400	600	0.93%
Debt Services	2,151,286	1,483,274	668,012	45.04%
TOTAL EXPENDITURES	35,867,948	27,360,841	8,507,107	31.09%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,736,075)	(3,100,422)	1,364,347	44.01%
PROJECTED BEGINNING FUND BALANCE	5,700,000	5,352,434	347,566	6.49%
TAX RATE / \$100 ASSESSED VALUE	\$.128	\$.128		

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FIRE & AMBULANCE SERVICES - SUBURBAN TAXING DISTRICT
FISCAL YEAR 2009**

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Real Estate Taxes	4,154,229	5,986,771	(1,832,542)	-30.61%
Interest Earned Cash Reserves	150,000	150,000	0	0.00%
Insurance Billings (Net)	322,000	453,000	(131,000)	-28.92%
TOTAL REVENUE	4,626,229	6,589,771	(1,963,542)	-29.80%
EXPENDITURES				
Personnel	2,994,228	5,330,973	(2,336,745)	-43.83%
Operating	566,770	773,733	(206,963)	-26.75%
OPEB Reserve	80,747	165,537	(84,790)	-51.22%
Capital Outlay	0	16,100	(16,100)	-100.00%
Debt Services	336,922	374,046	(37,124)	-9.92%
TOTAL EXPENDITURES	3,978,667	6,660,389	(2,681,722)	-40.26%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	647,562	(70,618)	718,180	1016.99%
PROJECTED BEGINNING FUND BALANCE	1,400,000	1,553,602	(153,602)	-9.89%
TAX RATE / \$100 ASSESSED VALUE	\$0.080	\$0.080		

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
AGRICULTURAL PRESERVATION FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Agricultural Transfer Tax	1,025,141	2,024,442	(999,301)	-49.36%
Recordation Taxes	3,058,070	4,615,380	(1,557,310)	-33.74%
General Fund Appropriation	506,964	1,009,380	(502,416)	-49.77%
Critical Farms Refunds	850,000	1,500,000	(650,000)	-43.33%
Installment Purchase Agreement	2,000,000	0	2,000,000	
Investment Earnings	1,470,649	0	1,255,572	
Budgeted Use of Fund Balance	<u>(1,450,757)</u>	<u>7,035,688</u>	<u>(8,486,445)</u>	<u>-120.62%</u>
TOTAL REVENUE	<u><u>7,460,067</u></u>	<u><u>16,184,890</u></u>	<u><u>(8,939,900)</u></u>	<u><u>-55.24%</u></u>
EXPENDITURES				
Administration	66,964	62,087	4,877	7.86%
Critical Farms Program	1,098,330	1,747,293	(648,963)	-37.14%
Installment Purchase Program	4,403,647	10,821,266	(6,417,619)	-59.31%
Rural Legacy Program	500,000	500,000	0	0.00%
MALPF	<u>1,391,126</u>	<u>3,054,244</u>	<u>(1,663,118)</u>	<u>-54.45%</u>
TOTAL EXPENDITURES	<u><u>7,460,067</u></u>	<u><u>16,184,890</u></u>	<u><u>(8,724,823)</u></u>	<u><u>-53.91%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
IMPACT FEE FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
School Impact Fees	6,261,563	11,564,614	(5,303,051)	-45.86%
Library Impact Fees	595,360	1,102,300	(506,940)	-45.99%
Interest Earned	285,178	469,818	(184,640)	-39.30%
Budgeted Use of Fund Balance	<u>2,231,454</u>	<u>(3,949,364)</u>	<u>6,180,818</u>	<u>-156.50%</u>
TOTAL REVENUE	<u><u>9,373,555</u></u>	<u><u>9,187,368</u></u>	<u><u>186,187</u></u>	<u><u>2.03%</u></u>
EXPENDITURES				
Debt Service	7,873,555	7,261,048	612,507	8.44%
Transfer to Capital Budget:				
Schools	0	1,465,300	(1,465,300)	-100.00%
Library	<u>1,500,000</u>	<u>461,020</u>	<u>1,038,980</u>	<u>225.37%</u>
TOTAL EXPENDITURES	<u><u>9,373,555</u></u>	<u><u>9,187,368</u></u>	<u><u>186,187</u></u>	<u><u>2.03%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Braddock Heights				
Property Taxes	4,737	4,068	669	16.45%
Investment Earnings		400	(400)	-100.00%
	<u>4,737</u>	<u>4,468</u>	<u>269</u>	<u>6.02%</u>
Libertytown				
Property Taxes	4,260	3,603	657	18.23%
Investment Earnings		100	(100)	-100.00%
	<u>4,260</u>	<u>3,703</u>	<u>557</u>	<u>15.04%</u>
New Addition				
Property Taxes	1,293	1,061	232	21.87%
Investment Earnings		200	(200)	-100.00%
	<u>1,293</u>	<u>1,261</u>	<u>32</u>	<u>2.54%</u>
TOTAL REVENUE	<u>10,290</u>	<u>9,432</u>	<u>858</u>	<u>9.10%</u>
EXPENDITURES				
Braddock Heights	8,719	8,400	319	3.80%
Libertytown	4,260	4,400	(140)	-3.18%
New Addition	<u>2,315</u>	<u>2,240</u>	<u>75</u>	<u>3.35%</u>
TOTAL EXPENDITURES	<u>15,294</u>	<u>15,040</u>	<u>254</u>	<u>1.69%</u>
ESTIMATED INCREASE/DECREASE TO FUND BALANCE	<u>(5,004)</u>	<u>(5,608)</u>	<u>604</u>	<u>-10.77%</u>
TAX RATE / \$100 ASSESSED VALUE				
Braddock Heights	\$0.006	\$0.006		
Libertytown	\$0.013	\$0.013		
New Addition	\$0.007	\$0.007		

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
ECONOMIC DEVELOPMENT LOAN FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Special Assessments	45,309	155,002	(109,693)	-70.77%
Interest Earnings	37,000	17,500	19,500	111.43%
Budgeted Use of Fund Balance	<u>(29,616)</u>	<u>(19,354)</u>	<u>(10,262)</u>	<u>53.02%</u>
TOTAL REVENUE	<u>52,693</u>	<u>153,148</u>	<u>(100,455)</u>	<u>-65.59%</u>
EXPENDITURES				
Administrative Fees	7,384	8,000	(616)	-7.70%
Debt Service	<u>45,309</u>	<u>145,148</u>	<u>(99,839)</u>	<u>-68.78%</u>
TOTAL EXPENDITURES	<u>52,693</u>	<u>153,148</u>	<u>(100,455)</u>	<u>-65.59%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
HOTEL RENTAL TAX FUND
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Hotel Rental Tax	1,100,000	1,180,000	(80,000)	-6.78%
Debt Service Reimbursement	99,250	0	99,250	
Investment Earnings	30,000	0	30,000	
TOTAL REVENUE	<u>1,229,250</u>	<u>1,180,000</u>	<u>49,250</u>	<u>4.17%</u>
EXPENDITURES				
Tourism Council	1,102,200	1,150,964	(48,764)	-4.24%
Debt Service	99,250	0	99,250	
Administration Fees	27,800	29,036	(1,236)	-4.26%
TOTAL EXPENDITURES	<u>1,229,250</u>	<u>1,180,000</u>	<u>49,250</u>	<u>4.17%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
HOUSING INITIATIVES FUND
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Transfer from General Fund	0	1,225,000	(1,225,000)	-100.00%
Interest Earnings	125,000	0	125,000	
Budgeted Use of Fund Balance	700,000	0	700,000	
TOTAL REVENUE	<u>825,000</u>	<u>1,225,000</u>	<u>(400,000)</u>	<u>-32.65%</u>
EXPENDITURES				
Deferred Loan Program	475,000	725,000	(250,000)	-34.48%
Homebuyer Assistance Program	250,000	100,000	150,000	150.00%
Emergency Rehab Loans	50,000	0	50,000	
Building Fee Program	50,000	400,000	(350,000)	-87.50%
TOTAL EXPENDITURES	<u>825,000</u>	<u>1,225,000</u>	<u>(400,000)</u>	<u>-32.65%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
SCHOOL CONSTRUCTION FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Recordation Taxes	4,078,000	6,154,000	(2,076,000)	-33.73%
Interest Earned	50,000		50,000	
Budgeted Use of Fund Balance	<u>(3,878,000)</u>	<u>(6,154,000)</u>	<u>2,276,000</u>	<u>-36.98%</u>
TOTAL REVENUE	<u>250,000</u>	<u>0</u>	<u>250,000</u>	
EXPENDITURES				
Debt Service	<u>250,000</u>	<u>0</u>	<u>250,000</u>	
TOTAL EXPENDITURES	<u>250,000</u>	<u>0</u>	<u>250,000</u>	

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
CITIZENS CARE & REHABILITATION CENTER FUND
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Resident Revenue	11,906,542	12,646,009	(739,467)	-5.85%
Other Income	20,000	20,000	0	0.00%
Contributions & Donations	12,000	10,000	2,000	20.00%
Transfer from General Fund	<u>2,663,581</u>	<u>972,356</u>	<u>1,691,225</u>	<u>173.93%</u>
TOTAL REVENUE	<u><u>14,602,123</u></u>	<u><u>13,648,365</u></u>	<u><u>953,758</u></u>	<u><u>6.99%</u></u>
EXPENDITURES				
Administration	2,151,545	1,977,933	173,612	8.78%
Dietary	1,331,558	1,239,249	92,309	7.45%
Laundry	291,532	275,574	15,958	5.79%
Housekeeping	1,287,971	1,259,890	28,081	2.23%
Nursing	8,751,129	8,141,906	609,223	7.48%
Physical Therapy	366,771	358,000	8,771	2.45%
Non-Routine Medical Services	189,080	182,696	6,384	3.49%
Non-Medical Services	<u>232,537</u>	<u>213,117</u>	<u>19,420</u>	<u>9.11%</u>
TOTAL EXPENDITURES	<u><u>14,602,123</u></u>	<u><u>13,648,365</u></u>	<u><u>953,758</u></u>	<u><u>6.99%</u></u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
MONTEVUE HOME FUND
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Resident Revenue	834,205	759,550	74,655	9.83%
Transfer from General Fund	<u>2,025,266</u>	<u>1,973,063</u>	<u>52,203</u>	<u>2.65%</u>
TOTAL REVENUE	<u><u>2,859,471</u></u>	<u><u>2,732,613</u></u>	<u><u>126,858</u></u>	<u><u>4.64%</u></u>
EXPENDITURES				
Administration	696,029	649,309	46,720	7.20%
Dietary	491,436	470,147	21,289	4.53%
Laundry	25,000	25,000	0	0.00%
Housekeeping	214,371	203,838	10,533	5.17%
Nursing	1,383,509	1,339,279	44,230	3.30%
Non-Medical Services	<u>49,126</u>	<u>45,040</u>	<u>4,086</u>	<u>9.07%</u>
TOTAL EXPENDITURES	<u><u>2,859,471</u></u>	<u><u>2,732,613</u></u>	<u><u>126,858</u></u>	<u><u>4.64%</u></u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
BELL COURT HOUSING FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Rental Income	95,088	97,351	(2,263)	-2.32%
Interest Earnings	8,000	2,500	5,500	220.00%
TOTAL REVENUE	<u>103,088</u>	<u>99,851</u>	<u>3,237</u>	<u>3.24%</u>
EXPENDITURES				
Personnel	29,356	25,000	4,356	17.42%
Operating	73,732	74,851	(1,119)	-1.49%
TOTAL EXPENDITURES	<u>103,088</u>	<u>99,851</u>	<u>3,237</u>	<u>3.24%</u>

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
PERMITTING & DEVELOPMENT REVIEW FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Licenses & Permits	3,555,019	4,011,300	(456,281)	-11.37%
Service Charges	2,045,915	2,279,050	(233,135)	-10.23%
Rental Income	44,175	44,175	0	0.00%
Investment Earnings	130,000	0	130,000	
Transfer from General Fund	804,085	800,000	4,085	0.51%
Budgeted Use of Fund Balance	886,337	202,682	683,655	337.30%
TOTAL REVENUE	<u>7,465,531</u>	<u>7,337,207</u>	<u>128,324</u>	<u>1.75%</u>
EXPENDITURES				
Administration	2,236,586	2,028,392	208,194	10.26%
Development Review	1,582,703	1,564,271	18,432	1.18%
Permits & Inspections	2,590,040	2,660,716	(70,676)	-2.66%
Office of Life Safety	460,984	406,963	54,021	13.27%
Environmental Compliance	417,667	490,687	(73,020)	-14.88%
OPEB Reserve	177,551	186,178	(8,627)	-4.63%
TOTAL EXPENDITURES	<u>7,465,531</u>	<u>7,337,207</u>	<u>128,324</u>	<u>1.75%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
SOLID WASTE FUND
FISCAL YEAR 2009

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Service Charges	17,485,965	18,680,000	(1,194,035)	-6.39%
System Benefit Charge	8,600,000	4,000,000	4,600,000	115.00%
Delinquent Fees	40,000	40,000	0	0.00%
Interest Earnings	1,000,000	1,000,000	0	0.00%
Gain/Loss on Sale of Assets	8,000	0	8,000	
Transfer to/from Reserves	(65,832)	2,520,887	(2,586,719)	-102.61%
TOTAL REVENUE	<u>27,068,133</u>	<u>26,240,887</u>	<u>827,246</u>	<u>3.15%</u>
EXPENDITURES				
Personnel	2,331,904	1,976,582	355,322	17.98%
Operating	19,435,929	19,203,191	232,738	1.21%
OPEB Reserve	67,607	65,181	2,426	3.72%
Capital	447,500	1,534,000	(1,086,500)	-70.83%
Debt Service	\$4,519,984	3,310,913	1,209,071	36.52%
Transfer to Closure Reserve	265,209	151,020	114,189	75.61%
TOTAL EXPENDITURES	<u>27,068,133</u>	<u>26,240,887</u>	<u>827,246</u>	<u>3.15%</u>

FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
WATER AND SEWER FUND
FISCAL YEAR 2009

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Service Charges	22,032,786	20,350,721	1,682,065	8.27%
Delinquent Fees	46,000	46,000	0	0.00%
Other Operating Revenues	3,000	2,000	1,000	50.00%
Miscellaneous Revenues	531,412	405,608	125,804	31.02%
Meter Sales	275,000	275,000	0	0.00%
Interest Earnings	3,785,000	2,285,000	1,500,000	65.65%
Transfer to/from Reserves	4,731,368	4,454,740	276,628	6.21%
TOTAL REVENUE	31,404,566	27,819,069	3,585,497	12.89%
EXPENDITURES				
Personnel	8,271,144	7,731,664	539,480	6.98%
Operating	9,630,703	8,646,589	984,114	11.38%
OPEB Reserve	340,957	367,378	(26,421)	-7.19%
Capital	694,950	483,260	211,690	43.80%
Debt Service	12,466,812	10,590,178	1,876,634	17.72%
TOTAL EXPENDITURES	31,404,566	27,819,069	3,585,497	12.89%

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
FLEET SERVICES FUND
FISCAL YEAR 2009**

	FY 2009 ADOPTED	FY 2008 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Vehicle Replacement Revenue	3,508,547	3,405,741	102,806	3.02%
Vehicle Usage Fees	3,483,972	3,357,060	126,912	3.78%
Parts Recovery	631,235	631,235	0	0.00%
Fuel Recovery	3,553,000	3,388,000	165,000	4.87%
Labor Recovery	489,986	489,996	(10)	0.00%
Accident Recovery	66,800	66,800	0	0.00%
Gain/Loss on Sale of Fixed Assets	275,600	190,000	85,600	45.05%
Investment Earnings	210,000	0	210,000	
Budgeted Use of Fund Balance	(120,165)	10,210	(130,375)	-1276.93%
Transfer F/T Replacement Reserve	(273,074)	(532,741)	259,667	-48.74%
TOTAL REVENUE	11,825,901	11,006,301	819,600	7.45%
EXPENDITURES				
Personnel	2,128,605	2,060,343	68,262	3.31%
Operating	6,117,317	5,811,901	305,416	5.26%
OPEB Reserve	68,906	71,057	(2,151)	-3.03%
Capital	3,511,073	3,063,000	448,073	14.63%
TOTAL EXPENDITURES	11,825,901	11,006,301	819,600	7.45%

**FREDERICK COUNTY, MARYLAND
ADOPTED BUDGET
VOICE SERVICES FUND
FISCAL YEAR 2009**

	<u>FY 2009 ADOPTED</u>	<u>FY 2008 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Charges for Services	1,565,936	1,549,712	16,224	1.05%
Investment Earnings	20,000	0	20,000	
Budgeted Use of Fund Balance	<u>(30,029)</u>	<u>111,663</u>	<u>(141,692)</u>	<u>-126.89%</u>
TOTAL REVENUE	<u>1,555,907</u>	<u>1,661,375</u>	<u>(105,468)</u>	<u>-6.35%</u>
EXPENDITURES				
Personnel	536,918	425,681	111,237	26.13%
Operating	878,536	932,037	(53,501)	-5.74%
OPEB Reserve	14,953	11,157	3,796	34.02%
Capital	<u>125,500</u>	<u>292,500</u>	<u>(167,000)</u>	<u>-57.09%</u>
TOTAL EXPENDITURES	<u>1,555,907</u>	<u>1,661,375</u>	<u>(105,468)</u>	<u>-6.35%</u>

**FREDERICK COUNTY, MARYLAND
EMPLOYEES PENSION FUND
FISCAL YEAR 2009**

	<u>FY 2009</u>	<u>FY 2008</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
ADDITIONS:				
Employees Contribution	5,169,711	4,103,169	1,066,542	25.99%
Employer Contribution	18,291,419	15,900,849	2,390,570	15.03%
Investment Income	<u>10,855,262</u>	<u>9,000,000</u>	<u>1,855,262</u>	<u>20.61%</u>
TOTAL ADDITIONS	<u><u>34,316,392</u></u>	<u><u>29,004,018</u></u>	<u><u>5,312,374</u></u>	<u><u>18.32%</u></u>
DEDUCTIONS:				
Personnel	32,460	19,738	12,722	64.45%
Benefit Payments	6,348,700	5,365,000	983,700	18.34%
Refunds	740,700	600,000	140,700	23.45%
Consultant-Legal/Actuarial/Medical	154,000	153,000	1,000	0.65%
Investment Expenses	1,265,000	905,000	360,000	39.78%
Administration Expenses	<u>379,100</u>	<u>143,100</u>	<u>236,000</u>	<u>164.92%</u>
TOTAL DEDUCTIONS	<u><u>8,919,960</u></u>	<u><u>7,185,838</u></u>	<u><u>1,734,122</u></u>	<u><u>24.13%</u></u>
NET INCREASE	<u><u>25,396,432</u></u>	<u><u>21,818,180</u></u>	<u><u>3,578,252</u></u>	<u><u>16.40%</u></u>

**FREDERICK COUNTY, MARYLAND
OTHER POST EMPLOYMENT BENEFITS FUND
FISCAL YEAR 2009**

	<u>FY 2009</u>	<u>FY 2008</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE				
Retiree Contribution	250,000	250,000	0	0.00%
Employer Contribution	5,921,731	9,461,218	(3,539,487)	-37.41%
Investment Income	650,000	650,000	0	0.00%
Transfer of Previous Accum. Contributions	<u>0</u>	<u>5,828,071</u>	<u>(5,828,071)</u>	<u>-100.00%</u>
TOTAL REVENUE	<u>6,821,731</u>	<u>16,189,289</u>	<u>(9,367,558)</u>	<u>-57.86%</u>
EXPENDITURES				
Insurance Premiums	3,801,731	4,862,023	(1,060,292)	-21.81%
Administration Expenses	<u>73,000</u>	<u>73,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>3,874,731</u>	<u>4,935,023</u>	<u>(1,060,292)</u>	<u>-21.49%</u>
NET INCREASE	<u>2,947,000</u>	<u>11,254,266</u>	<u>(8,307,266)</u>	<u>-73.81%</u>

FREDERICK COUNTY FY 2009 ADOPTED CAPITAL BUDGET

TOTAL BUDGET

GENERAL GOVERNMENT

NEW / EXPANDED FACILITIES

Public Safety Training Facility Phase III	458,250
PSTF Public Sewer Extension	1,057,000
PSTF 2nd Floor Fit-out for DFRS Admin Offices	76,000
New Market Fire/Rescue Station 15	(5,022,750)
Brunswick Fire Station 5	(5,095,250)
Adult Detention Center, Phase IV	15,303,850
Equipment Storage Building/Aviation Building	(680,500)
Brunswick Branch Library	4,620,480
Citizens Care and Rehabilitation Center	1,606,000
Montevue Home	564,250
Montevue Office Building	150,000
Adult Detention Center Parking Lot Improvements	51,250
Urbana Farm Master Plan Study	100,000

BUILDING MAINTENANCE / UPGRADES

Winchester Hall - West Wing Renovation	1,252,500
Winchester Hall - Electrical Upgrade & Paging System	47,750
Extension Service HVAC & Fire Alarm Upgrades	12,750
Courthouse Site Improvements	89,750
Senior Center HVAC Replacement	386,000
Courthouse HVAC Upgrades	173,250
Carpet Replacements	96,000
Parking Lot Repair & Overlay Program	100,000
Operations Center Renovation	471,500

FREDERICK COUNTY FY 2009 ADOPTED CAPITAL BUDGET

EQUIPMENT / TECHNOLOGY

Fire & Rescue SCBA Replacement	402,020
LEAPS	266,000
LANWAN Upgrade	350,000
Video Equipment - Hearing Rooms	75,000
Security/Disaster Recovery	566,500
Enterprise Software Licenses	1,195,000
Enterprise Hardware	618,750
Enterprise GIS	115,000
Financial System	20,000
Hansen Upgrade (Version 8)	222,750

BOND EXPENSES

Bond Issuance Costs	250,000
Total General Government	19,899,100

WATER & SEWER

Inside Drop Connections Replacement	195,300
Outside Water Meter Installations	382,000
Cambridge Farms WTP UV and Filtration System	118,000
Ballenger Creek WWTP Odor Control	646,100
Point of Rocks UV Disinfection	65,000
Pinehurst/Nightengale W&S Improvements	7,189,160
Urbana Water Storage Tank 2	718,750
Total Water & Sewer	9,314,310

PARKS AND RECREATION

Acquisition - Unallocated	2,466,610
Catoctin Creek	871,950
Urbana Area DP	653,160
Bikeways/Trails Program	1,172,290
Pinecliff Restrooms & Sewer Upgrade	(1,407,110)
Point of Rocks/MARC Station Access Trail	460,120
Community Grants	100,000
Rose Hill Manor Rehab/Master Plan Revision	52,570
Total Parks and Recreation	4,369,590

FREDERICK COUNTY FY 2009 ADOPTED CAPITAL BUDGET

WATERSHED RESTORATION

Bennett Creek Watershed	109,590
Catoctin Creek Watershed	137,090
Total Watershed Restoration	246,680

HIGHWAYS & TRANSPORTATION

ROADS

Buffalo Road/Harrisville Road Improvements	415,180
Crestwood Boulevard Improvements	606,670
Yellow Springs Road Improvements	607,000
Reels Mill Road - Phase I	374,000
Shockley Drive/Spectrum Drive	137,000
Alignment Study - Boyers Mill to Rt 75	200,000
Total Roads	2,339,850

BRIDGES

St. Marks Road Bridge	372,000
Woodville Road Pipe Culvert	393,000
Legore Bridge Road Bridge	1,837,000
Boyers Mill Road Bridge	154,000
Reich's Ford Road Bridge	263,000
Lewistown Road Bridge	121,000
Ball Road Bridge	50,000
Gas House Pike Bridge	80,000
Total Bridges	3,270,000

HIGHWAYS

Pavement Management Program	11,052,990
Roads Signalization/Roundabouts	300,000
Pipe Culvert Replacement	250,000
Roads Satellite Facilities #2	820,000
Driving Surface Aggregate Demonstration Project	150,000
Participation in State Projects	500,000
I-70 / Meadow Road Interchange Improvements	250,000
US 15 / Monocacy Blvd Interchange	1,000,000
Total Highways	14,322,990
Total Highways & Transportation	19,932,840

FREDERICK COUNTY FY 2009 ADOPTED CAPITAL BUDGET

FREDERICK COMMUNITY COLLEGE

Workforce Rental Project	400,000
Miscellaneous Renovations	200,000
Interior Space Conversion	1,019,030
Technology Upgrade - PeopleSoft V.8	300,000
Building F Conversion	189,250
AWTC / Monroe Avenue (Culinary Arts Renovation)	49,950
Total Frederick Community College	2,158,230

BOARD OF EDUCATION

Linganore High - Replacement	69,816,000
West Frederick Middle - Modernization	38,125,350
Lincoln Elem Addition/Mod.	1,908,000
N Frederick Elem. Addition/Mod.	200,000
Portable Classrooms	500,000
Science Labs	780,000
Roof Replacement/Renovations	425,000
Mechanical Repairs/Replacements	2,230,000
Computer Upgrade	1,182,000
Total Board of Education	115,166,350

MUNICIPALITIES

CITY OF FREDERICK

Airport Improvement Program	5,430
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CITY OF WALKERSVILLE

Biggs Ford Road Sewer Extension	(20,050)
Total Municipalities	(14,620)

GRAND TOTAL	171,072,480
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FREDERICK COUNTY FY 2009 ADOPTED CAPITAL BUDGET

FUNDING SOURCES

General Fund	23,484,890
General Obligation Bonds	74,534,260
Fire Tax District Bonds	(8,060,010)
Recordation Tax - Parks	(320,600)
Recordation Tax - Nursing Home	0
Recordation Tax Bonds	45,250,000
Building Excise Taxes	1,500,000
Impact Fees	1,500,000
Impact Fee Bonds	0
Water & Sewer Fees	9,676,690
DPDR Fees	144,720
Enterprise Fund Bonds	(2,904,090)
Grants	23,722,620
Developer Funded	2,544,000
Total Revenue	171,072,480